(3) Paragraph (h)(3)(iii) of this section (relating to certain recordkeeping requirements) is applicable as of July 1, 1996.

(4) References in this section to kerosene are applicable after June 30, 1998.

[T.D. 8659, 61 FR 10459, Mar. 14, 1996; 61 FR 28053, June 4, 1996, as amended by T.D. 8879, 65 FR 17159, Mar. 31, 2000; 65 FR 26488, May 8, 2000; T.D. 9199, 70 FR 21334, Apr. 26, 2005]

§ 48.4101–1T Taxable fuel; registration (temporary).

(a) through (h)(3)(iii) [Reserved]. For further guidance, see § 48.4101–1(a) through (h)(3)(iii).

(iv) *Retention of information.* In addition to any other requirement relating to the retention of records, the terminal operator must—

(A) Maintain the information described in § 48.4101–1(h)(3)(ii) at the terminal from which the removal occurred for at least 3 months after the removal to which it relates in the case of information relating to removals before January 1, 2006, and at least 12 months after the removal to which it relates in the case of information relating to removals after December 31, 2005; and

(B) Maintain the information described in § 48.4101–1(h)(3)(iii) at the terminal where the dye was received for at least 3 months after the receipt in the case of receipts before January 1, 2006, and at least 12 months after the receipt in the case of receipts after December 31, 2005.

(h)(3)(v) through (l) [Reserved]. For further guidance see § 48.4101–1(h)(3)(v) through (l).

[T.D. 9199, 70 FR 21334, Apr. 26, 2005]

§ 48.4101–2 Information reporting.

(a) *In general.* Each information report under section 4101(d) must be—

(1) Made in the form required by the Commissioner;

(2) Made for a period of one calendar month; and

(3) Filed by the last day of the first month following the month for which the report is made, except that a report relating to any month during 2000 must be filed by February 28, 2001.

(b) *Effective date.* This section is applicable after March 30, 2000.

[T.D. 8879, 65 FR 17160, Mar. 31, 2000]

§ 48.4102–1 Inspection of records by State or local tax officers.

(a) *Inspection of records maintained by taxpayer.* The records that a taxpayer is required to keep with respect to the taxes imposed by section 4081 or 4091 must be open to inspection by any officer of any State or political subdivision thereof, or of the District of Columbia, who is charged with the enforcement or collection of any tax on taxable fuel or aviation fuel.

(b) *Inspection of records maintained by Internal Revenue Service*—(1) *In general.* The records maintained by the Internal Revenue Service with respect to the taxes imposed by sections 4081 and 4091 shall, upon the request of an officer (described in paragraph (b)(2) of this section) of a State or political subdivision thereof, or of the District of Columbia, be open to inspection by the officer for purposes of collection or enforcement.

(2) *Requests for inspection.* Requests for inspection under this paragraph shall be made in writing, signed by any officer of a State, political subdivision, or the District of Columbia, who is charged with the enforcement or collection of any tax on taxable fuel or aviation fuel imposed by the State, political subdivision, or the District of Columbia, and shall be addressed to the director of the Internal Revenue Service Center having custody of the records which it is desired to inspect. Each such request shall state (i) the kind of records (whether pertaining to taxable fuel or aviation fuel) it is desired to inspect, (ii) the period or periods covered by the records involved, (iii) the name of the officer by whom the inspection is to be made, (iv) the name of the representative of the officer who has been designated to make the inspection, (v) by specific reference, the law of the State, political subdivision, or the District of Columbia imposing the tax which the officer is charged with collecting or enforcing, and the law under which the officer is so charged, and (vi) the purpose for which the inspection is to be made. The service center director will notify the